

**Amendments to the Claims:**

This listing of claims will replace all prior versions and listings of claims in the application.

**Listing of Claims:**

1. (Original) A semiconductor wafer polishing pad comprising a polishing layer and a cushion layer, wherein the polishing layer is formed from foamed polyurethane, has a flexural modulus of 250 to 350 MPa, the cushion layer is formed from closed-cell foam and has a thickness of 0.5 to 1.0 mm and a strain constant of 0.01 to 0.08  $\mu\text{m}/(\text{gf/cm}^2)$ .
2. (Original) The polishing pad according to Claim 1, wherein the foamed polyurethane has an average cell diameter of 1 to 70  $\mu\text{m}$ .
3. (Currently amended) The polishing pad according to Claim 1 or ~~Claim 2~~, wherein the foamed polyurethane has a specific gravity of 0.5 to 1.0  $\text{g/cm}^3$ .
4. (Currently amended) The polishing pad according to ~~any one of Claims 1 to 3~~ Claim 1, wherein the foamed polyurethane has a hardness of 45 to 65.
5. (Currently amended) The polishing pad according to ~~any one of Claims 1 to 4~~ Claim 1, wherein the foamed polyurethane has a compressibility of 0.5 to 5.0%.
6. (Currently amended) The polishing pad according to ~~any one of Claims 1 to 5~~ Claim 1, wherein the cushion layer is formed from at least one material selected from the group consisting of polyurethane resin and polyethylene resin.
7. (Currently amended) A method of producing a semiconductor device comprising at least a step of polishing the surface of the semiconductor wafer by using the polishing pad according to ~~any one of Claims 1 to 6~~ Claim 1.